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DECISION

**THE COMPTROLLER GENERAL
OF THE UNITED STATES
WASHINGTON, D. C. 20548**

*C. Roney
Chief Clerk*

FILE: 3-188575 DATE: May 3, 1978

MATTER OF: Domingo G. Altoran - Claim for relocation expenses, per diem and mileage

- DIGEST:**
1. Claim for temporary quarters incident to transfer in October 1973 was denied since employee did not have lodging receipts. He was not aware that he had been transferred because transfer orders were not issued until January 1975, and, thus, he did not retain receipts, and was unable to obtain duplicate receipts. Lodging receipts are required, before this Office may permit payment of temporary lodging expense.
 2. Employee's claim for per diem and mileage incident to performance of temporary duty at his former duty station in San Juan, Puerto Rico, was denied due to uncertainty as to his actual headquarters. Designation of employee's headquarters is administrative matter for determination by agency on basis of facts in particular case. Ordinarily, it is place where employee would be required to spend most of his time. Record discloses that performance of official business required employee to spend most of his time at designated headquarters in Mayaguez, Puerto Rico. Thus, he may be paid per diem and mileage incident to performance of official business in San Juan.

This decision is on the appeal by Mr. Domingo G. Altoran, an employee of the Internal Revenue Service, from our Claims Division denial of his claim for reimbursement of relocation expenses incurred incident to his transfer from San Juan, Puerto Rico to Mayaguez, Puerto Rico, and his subsequent transfer back to San Juan. Claims Division Settlement No. Z-2585444, dated May 10, 1976, allowed Mr. Altoran \$120 for shipment of his household effects to Mayaguez and for their return to San Juan. However, his claim for subsistence while occupying temporary quarters incident to his transfers and for per diem and mileage incurred while performing temporary duty were denied.

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In a March 8, 1975, memorandum concerning Mr. Altoran's claim the Internal Revenue Service stated that in September 1973 Mr. Altoran was asked to transfer from San Juan to Mayaguez. He refused the assignment but was ordered by memorandum dated September 27, 1973, to report to Mayaguez effective October 23, 1973. Mr. Altoran reported to his new duty station on October 23, 1973, as ordered. However, at the time of his move he refused to sign a 12-month service agreement and refused to submit an authorization for moving expenses. It is also reported that Mr. Altoran did not receive a SF-50, Notification of Personnel Action, or other paperwork evidencing a transfer to Mayaguez, other than the September 27, 1973, memorandum, until January 21, 1974, when a SF-50 form was issued showing the permanent duty station of Mr. Altoran. He was subsequently transferred back to San Juan, effective March 17, 1974. Mr. Altoran on January 24, 1975, did sign a 12-month transportation service agreement incident to his transfer to Mayaguez. Travel authorizations for the two transfers were not issued until January 13, 1975. Incident to his transfer to Mayaguez, he was authorized subsistence while occupying temporary quarters, transportation to his new post of duty and transportation of household goods. For the transfer to San Juan, he was authorized a \$100 miscellaneous expense in addition to the above items.

Mr. Altoran's claim for temporary quarters at his new duty station in Mayaguez was denied because he was unable to provide the itemization and receipts required by Federal Travel Regulations (FPMR 101-7) para. 2-5.4(b) (May 1, 1973). Mr. Altoran states that he did not retain receipts for the temporary quarters expenses he incurred because he was not aware that he had been transferred to Mayaguez, as he had not received either a SF-50 or a Travel Authorization. Therefore, he states that he was under the impression that he would not be reimbursed for such expenses. The record indicates that the place where he stayed ceased operations in June 1974, and that Mr. Altoran has since been unable to secure copies of receipts for his lodging expenses.

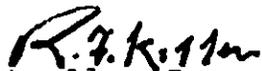
Where an employee misplaces lodging receipts and they cannot be replaced, this Office has consistently refused to authorize reimbursement of temporary quarters expenses. B-181412, October 2, 1975. In that case, we ruled that an

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agency may not accept an employee's affidavit as to the loss of lodging receipts when he misplaces them and they cannot be replaced. Accordingly, absent receipts for temporary lodging, Mr. Altoran's claim for subsistence while occupying temporary quarters may not be allowed.

Regarding the denial of Mr. Altoran's claim for per diem and mileage incident to the performance of temporary in San Juan due to doubt as to the location of his permanent duty station from October 23, 1973, to March 17, 1974, we note that the designation of an employee's headquarters is an administrative matter for determination by the agency involved on the basis of the facts in the particular case. Ordinarily, it is the place where the employee would be required to spend most of his time. 31 Comp. Gen. 289 (1952). Since the IRS has determined that Mr. Altoran was transferred to Mayaguez, effective October 23, 1973, that was his headquarters until March 17, 1974, when he was transferred back to San Juan.

While there has been no travel orders presented authorizing Mr. Altoran to perform temporary duty at San Juan when assigned to Mayaguez it has been informally ascertained that the Internal Revenue Service issues consolidated travel orders to each regional office which are in effect for one year. The regional office in turn authorizes orally the special agents to perform temporary duty when necessary. Therefore, if the temporary duty at San Juan is approved by the proper official, we would not object to Mr. Altoran being granted per diem and applicable mileage for such temporary duty performed at San Juan during the period in question.


Deputy Comptroller General
of the United States